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Excess condemnation is defined in these words: "Excess condemnation may be said to be the policy, on the part of the state or city, of taking by right of eminent domain more property than is actually necessary for the creation of a public improvement, and of subsequently selling or leasing this surplus."

While the policy has not been treated heretofore in separate works, it has been discussed in other connections, especially in works on city planning, because no one can deal either scientifically or practically with this increasingly important subject without coming upon the necessity of using excess condemnation as a means of making our cities what we wish them to be as convenient and beautiful centers of population. Needed changes and improvements cannot otherwise be carried out at all or only with excessive cost.

Mr. Cushman discusses the various possible uses of excess condemnation as well as points of view from which the subject may be approached and in a concluding chapter has a valuable treatment of The Constitutionality of Excess Condemnation.

The book is carefully written and therefore accurate. The only fault the present writer could find with it is that it does not seem to show a grasp of the subject in its broader aspects as connected with the general philosophical purposes of condemnation of property as a means of rearranging by lawful means and with just compensation property rights in order to bring them into harmony with the ever changing concrete situation. Thus viewed condemnation makes peaceful evolution a possibility and is one of the most important subjects in the whole field of the social sciences. Moreover, the author has failed to see that in land purchases such as have taken place widely in Europe and particularly in Ireland we have what is really excess condemnation on a tremendously large scale and on a scale which is destined to assume what, as compared with our American use of it, may be called gigantic.

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*Canadian Provincial Budget Systems and Financial History.* By H. G. VILLARD. (New York: Bureau of Municipal Research. 1917. Pp. 60. 50 cents.)

This report on the Canadian provincial budgetary system includes a survey of the financial history of the several provinces as well as an outline of budgetary practice and problems. Because of

the limited scope of the work Mr. Villard has been unable to do more than present a mere outline of the financial history and fiscal administrative procedure of the Canadian provinces. Because of limits of space, also, some of the chapters—notably chapters 2 and 4—deal only with the mechanics in the situation. Stimulating in criticism, penetrating in analysis, the report suffers because of its very brevity. It remains, after all, only a sketch of the theoretical and practical aspects of Canadian provincial budgetary problems, for a full discussion of which we must wait for Mr. Villard's *Canadian Budgetary System*, which he has written in collaboration with Professor Willoughby.

Mr. Villard severely criticises the budgetary practices of the various provincial governments, notably the tendency to shift items from current to capital account, and vice versa, in order to present a favorable financial report to the legislature and to the public.

As is pointed out, capital expenditures are usually ignored in the budget statements presented to the provincial legislatures; and this markedly weakens legislative control of the public purse. Manifestly, through this practice a complete statement of expenditures for the ensuing fiscal year is not placed in the hands of members; and they are therefore unable to approve or condemn various undertakings until moneys have been expended and the work practically finished. This is dangerous practice, and unfortunately has become the usual procedure of provincial administrations in Canada during recent years.

The fixed and controllable expenditures, corresponding to the standing and annual appropriations of the United States, do not always come completely before the provincial legislatures. It is a common practice to enact a statute providing for certain public works and for the raising of funds to finance them, and then leave complete administration and control in the hands of the government. The legislatures, it is true, vote the funds, but they make no appropriations as far as new public undertakings are concerned. As a result, information bearing on the progress of public works is difficult to obtain; and is, as a matter of fact, usually presented only when the legislature is asked to make a further appropriation for the completion of the undertaking. Simply stated, it has become the usual practice to exclude all statutory expenditures from the estimated expenditures, as shown in the annual budget, there being no vote on these items by the committee on ways and means.

Mr. Villard condemns the practice of spending public funds without securing parliamentary approval. In recent years the provincial governments have been accustomed to spend large amounts of capital on public works, on current account, and for patriotic purposes under warrants. These warrants are issued by the Lieutenant-Governor-in-Council, at the request of the head of any provincial administrative department, or at the request of the whole cabinet upon its decision that such expenditures are "for the public good." Since the outbreak of war all the provinces have made heavy expenditures of this nature, without the consent of the representatives of the people. Mr. Villard justly states that the practice is dangerous, and constitutes a real threat to democratic government.

An illuminating discussion, all too brief, is given of the provincial audit systems. As is pointed out by the writer, there are two general practices in Canada with respect to the auditing of public accounts—past-payment auditing, and the certification of payments before they are made. Some provincial auditors are of the opinion that the former is the better procedure, inasmuch as it permits of a more searching examination of accounts, and has resulted, in many instances, in bringing to light malpractices and worse. Provincial auditors are secure in their tenure of office; but an offended administration may curtail their powers—as was recently done in the case of the Ontario Hydro-electric Commission—by limiting their jurisdiction.

In chapter 7 the author states that the Dominion government has so encroached upon the original field of activity of the provinces that the only public improvements now undertaken by the local governments are the construction and betterment of roads and bridges and the erection of public buildings for provincial purposes. This is hardly correct; provincial works on a large scale being undertaken by Ontario and some of the other provinces, in other directions. Ontario, for example, has built the Temiscaming and Northern Ontario Railway, and has developed the largest hydro-electric system on the continent; Alberta, in large measure, has financed the Alberta and Great Waterways railway system, while British Columbia has recently been involved in many large enterprises. Moreover, in the reviewer's opinion, Mr. Villard paints too dark a picture of partisan usages and practices in the Canadian provinces. True, the provincial administrations have not been free from corruption; but the recent housecleaning in

Manitoba and elsewhere proves that the Canadian people will not give countenance to graft and corruption. It is significant that the federal government has recently announced the abolition of the patronage system as far as the affairs of the Dominion are concerned.

Mr. Villard has given his readers a clear and incisive review of Canadian budgetary practice. As already stated, however, it is merely an outline, and suffers therefore from the defects of sketchy treatment.

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#### NEW BOOKS

CHRYSTIE, T. L. *The law and practice of inheritance taxation in the state of New York, 1916 and 1917.* (New York: Banks Law Pub. Co. 1917. Pp. 40.)

COMBAT, F.-J. *Finances publiques: emprunts et placements pendant la guerre.* (Paris: Berger-Levrault. 1918.)

CONLIN, J. A. *Income and federal tax reports.* 1918 edition. (New York: Prentice-Hall. 1918. Pp. 712. \$3.)

ESSARY, J. F. *Your war taxes; an interpretation of the new law with complete text.* (New York: Moffat, Yard. 1917. Pp. 178. \$1.)

Mr. Essary gives a brief popular summary of the tax legislation of the federal government since the outbreak of the European war, appending to it the text of the war revenue act of October 3, 1917. It is from its brevity necessarily very general in character, but is on the whole accurate. On page 62 the date of the Underwood act of 1913 is given as October 6 instead of October 3, and on the following page the act of September 8, 1916, is spoken of as an act of 1915. The failure to note the exemption of \$50,000 among the deductions allowed from the gross estate (pp. 51-52) makes the statement of inheritance tax rates on page 55 somewhat confusing; nor would it be inferred from the account of the excess profits tax that persons in receipt of salaries in excess of \$6,000 were subject to the tax.

H. B. G.

FILLEBROWN, C. B. *Sir John Macdonnell and the land question.* (Boston: 77 Summer St. 1918. Pp. 29. 5c.)

HENDERSON, E. H. *Henderson's war tax guide, act of October 3, 1917, with notes and commentaries.* (Chicago: Federal Law Service. 1918. Pp. 192. \$2.50.)

HOLMES, G. E. *Federal income tax, 1917.* (New York: Corporation Trust Co. 1918.)

JÈZE, G. *Les finances de guerre de l'Angleterre.* Vol. IV. *La pro-*